

INTRODUCTION

FM 14-100 is the Army's doctrinal manual which establishes how the financial management community supports Army, joint, and multinational operations. The manual describes what financial managers do to support commanders across the patterns of operations, especially during force projection, sustainment, and transition operations. Outlined are the missions and functions of the two core processes of financial management operations: finance operations and resource management operations.

This manual extends financial management doctrine into a wider interservice integration, allows for the increasing incidence of multinational operations, and recognizes that Army forces will operate across the spectrum of war and across the range of military operations. This manual recognizes that the Force XXI Army will be an increasingly CONUS-based, power projection force, yet one that can build and sustain substantial combat power in remote regions of the world.

The doctrine described in this manual has been derived from a variety of sources. Strategy, history, technology (existing and emerging), the nature of future threats, interservice relationships, and the political decisions that allocate resources and designate roles and missions have all entered into the formulation of this manual.

FM 14-100 supports Army doctrine as described in FM 100-5. This includes the principles of war and tenets of Army operations, characteristics of logistics, and the concept of force projection. This manual is also in consonance with the tenets of Force XXI Operations, as outlined in TRADOC Pam 525-5.

The financial management community supports and applies the nine principles of war and operates in accordance with the five basic tenets of Army operations. The financial management force is modular, tailorable, and deployable; it is capable of providing effective financial management support during split-based operations. The focus is on projecting capabilities with minimal footprint on the battlefield.

FM 14-100 encompasses all of the Army's doctrine, training, leader development, organization, materiel, and soldier concerns. Financial management doctrine is always changing, as the world changes, but it supports the current capabilities of the Army while at the same time anticipating future requirements and technological developments.